

**IN THE INCOME TAX APPELLATE TRIBUNAL
“A”BENCH: BANGALORE**

**BEFORE SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER
AND
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

ITA Nos.190 & 191/Bang/2025
Assessment Years : NA

Kodavaame No.3 KHB Colony Koramangala Bangalore Karnataka 560 095 PAN NO : AADTK2168E	Vs.	CIT (Exemptions) Bengaluru
APPELLANT		RESPONDENT

Appellant by	:	Ms. Meghana Belawadi, A.R.
Respondent by	:	Ms. Srinandini Das, D.R.

Date of Hearing	:	25.03.2025
Date of Pronouncement	:	09.06.2025

O R D E R

PER KESHAV DUBEY, JUDICIAL MEMBER:

These appeals at the instance of the assessee are directed against the order of the Id. CIT(Exemptions) Bangalore both dated 3.12.2024 vide DIN & Notice No. ITBA/EXM/F/EXM45/2024-25/1070851625(1) cancelling the registration u/s 12AB of the Income Tax Act, 1961 (in short “The Act”) and vide DIN & Notice No. ITBA/EXM/F/F/EXM45/2024-25/1070851784(1) cancelling the approval u/s 80G of the Act. Since the issue in both these appeals of the same assessee trust is common in nature, these are clubbed together, heard together and disposed of by this common order for the sake of convenience.

2. First, we take up ITA No.190/Bang/2025 for adjudication. In this appeal, the assessee has raised the following grounds of appeal:-

10	Grounds of Appeal	Tax effect relating to each ground of appeal (see note below)
1	We had visited the officer and sought time till the 3rd of December to submit the documents. The officer informed us that we need not have to personally visit to provide the documents and informed us that even a soft copy submission online would be sufficient. Under that impression, we have furnished the required documents on December 3rd. Understanding that the officer is completely occupied with duties we made another visit to the Department on 5th December and we were shocked to see that the officer had already passed the rejection order in Form 10AD. We had taken all the physical copies as well with us but the officer was unwilling to take the submission since it was already rejected. He immediately apologised and a few days later informed us that he made efforts to request to withdraw the order but that was not possible. Details of full grounds of appeal will be further provided where there is no character limit.	Rs. 0
Total Tax Effect		Rs. 0

3. Brief facts of the case are that on receipt of application in form 10AB dated 29.6.2024 for the registration u/s 12AB of the Act, the Id. CIT(E) assigned the case to the JAO for verification. The JAO issued several letters/notices through official mail/post calling for the details/documents. However, the assessee was non-responsive. The Id. CIT(E) also observed that the assessee has not responded even before her till the date of passing of the order. Further the Id. CIT(E) observed that the assessee trust is required to submit the necessary documents to prove the genuineness of the activity of the trust and also the compliance of such requirement of any other law as are material for the purpose of achieving its object. The Id. CIT(E) is of the opinion that as the assessee has not responded to any of the notices issued and failed to appear and submit all the necessary documents/details as required for registration u/s 12AB of the Act and accordingly application in form

no.10AB dated 29.6.2024 filed for registration u/s 12AB of the Act was rejected and registration was cancelled.

4. Aggrieved by the order of ld. CIT(E) the assessee filed the present appeal before this Tribunal.

5. Before us, the ld. A.R. of the assessee submitted that the allegation as made by the ld. CIT(E) that the assessee had not responded at all is not true. The AR of the assessee further vehemently submitted that in fact the auditor of the assessee visited the office of the ld. CIT(E) and sought time till 3rd of December, 2024 to submit the required documents. It is also submitted that the assessee had in fact furnished/uploaded the required documents in parts thrice by way of partial response on 3rd of December, 2024 but surprisingly on the very same day the ld. CIT(E) passed the order cancelling the registration without considering the documents/details submitted by the assessee and accordingly prayed to grant one more opportunity before the ld. CIT(E).

6. Ld. D.R. on the other hand relied on the order of ld. CIT(E) but could not controvert the fact that the assessee had filed the response on 03/12/2024 before the ld. CIT(E).

7. We have heard the rival submissions and perused the materials available on record. Before us, the ld. A.R. of the assessee submitted that the assessee had furnished the required documents on 3rd of December, 2024, however, the ld. CIT(E) passed the order cancelling the registration without considering the documents/details submitted by the assessee trust. Further, before us, the ld. A.R. of the assessee submitted that one more opportunity may be granted to the assessee trust to represent its

case and remand the both the matters back to the file of the Id. CIT(E) for fresh consideration. This being so, in the interest of justice and fair play and as requested by the Id. A.R. of the assessee, we deem it fit and proper to remit the entire issue in dispute to the file of Id. CIT(E) to decide afresh in accordance with law. Needless to say, a reasonable opportunity of being heard must be granted to the assessee. We also direct the assessee to produce/submit all the necessary details/documents/record/financials/reports in support of its claim and should not take unnecessary adjournments. It is ordered accordingly.

8. In the result, appeal of the assessee is partly allowed for statistical purposes.

9. Now we take up ITA No.191/Bang/2025, wherein the assessee has raised following grounds of appeal:

-10	Grounds of Appeal	Tax effect relating to each ground of appeal (see note below)		
1	We had visited the officer and sought time till the end of first week of December to submit the documents. The officer informed us that we need not have to personally visit to provide the documents and informed us that even a soft copy submission online would be sufficient. Under that impression, we have furnished the required documents on December 3rd. Understanding that the officer is completely occupied with duties we made another visit to the Department on 5th December and we were shocked to see that the officer had already passed the rejection order in Form 10AD. We had taken all the physical copies as well with us but the officer was unwilling to take the submission since it was already rejected. He immediately apologised and a few days later informed us that he made efforts to request to withdraw the order but that was not possible. Details of full grounds of appeal will be further provided where there is no character limit.	Rs. 0		
Total Tax Effect		Rs. 0		
11	Whether there is any delay in filing of appeal (if yes, please attach application seeking condonation of delay)	No		
12	Details of Appeal Fees Paid			
	BSR Code	Date of Payment	Sl. No.	Amount
	6390009	2025-01-31	9481	Rs. 500

10. Since we have remitted the entire issue of registration u/s 12AB of the Act to the file of Id. CIT(E), we deem it fit and proper to

remit this issue of approval u/s 80G of the Act to the file of ld. CIT(E) to decide afresh in accordance with law as the the ld. CIT(E) had passed the order without considering the submissions made by the assessee. It is ordered accordingly.

11. In the result, appeal filed by the assessee in ITA No.191/Bang/2025 is also partly allowed for statistical purposes.

12. In the combined result, both the appeals filed by the assessee are partly allowed for statistical purposes.

Order pronounced in the open court on 9th June, 2025

Sd/-
(Laxmi Prasad Sahu)
Accountant Member

Sd/-
(Keshav Dubey)
Judicial Member

Bangalore,
Dated 9th June, 2025.
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The DR, ITAT, Bangalore.
5. Guard file

By order

Asst. Registrar,
ITAT, Bangalore.